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Financial reports and audited financial statements, and reports of the Board of Auditors

Implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations for the biennium ended 31 December 2007 and on the capital master plan for the year ended 31 December 2007

Report of the Secretary-General

Summary

The present report provides additional information in response to the recommendations of the Board of Auditors as contained in its report on the United Nations for the biennium ended 31 December 2007 and its report on the capital master plan for the year ended 31 December 2007. The report is submitted in accordance with paragraph 7 of General Assembly resolution 48/216 B, in which the Secretary-General was requested to report to the Assembly at the same time as the Board of Auditors submitted its recommendations to the Assembly on measures taken or to be taken to implement those recommendations.

The Administration has concurred with many of the Board's recommendations, and most of the comments of the Secretary-General have been duly reflected in the reports of the Board. Therefore, in an effort to reduce redundancy and streamline documentation, the present report provides additional comments from the Administration only where required, as well as information on the status of implementation, the office responsible, the estimated completion date and the priority for each recommendation contained in the reports of the Board of Auditors. In addition, the report contains updated information on the status of implementation of the recommendations of the Board relating to prior periods that were reported by the Board as not having been fully implemented in the annexes to its reports.

* A/63/150.

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I. Introduction

1. In paragraph 7 of its resolution 48/216 B, the General Assembly requested the Secretary-General to report to it on the measures that would be taken to implement the recommendations of the Board of Auditors at the same time as the reports of the Board were submitted to the Assembly. Accordingly, the present report is submitted in response to the recommendations of the Board contained in its report on the United Nations for the biennium ended 31 December 2007[1] and in its report on the capital master plan for the year ended 31 December 2007.[2]

2. In preparing the present report, account was taken of the provisions of the following General Assembly resolutions:

(a) Resolution 48/216 B, in particular paragraph 8, in which the Secretary-General was requested to draw attention in his reports to the recommendations that would require action by the General Assembly;

(b) Resolution 52/212 B (in particular paras. 3-5) and the note by the Secretary-General transmitting the proposals of the Board for improving the implementation of its recommendations approved by the Assembly (A/52/753, annex);

(c) Resolution 62/223 A, in which the Assembly, in paragraph 11, reiterated its request for inclusion by the Secretary-General in future reports of information on the setting of time frames, the identification of office holders and priorities for implementation and, in paragraph 10, reiterated its request that the Secretary-General provide full explanation for delays in implementation of the recommendations of the Board for prior periods, in particular those recommendations not yet fully implemented that are two or more years old.

3. With regard to prioritization, it is noted that the Board categorizes the most important recommendations as "main" recommendations. While all accepted recommendations of the Board will be implemented in a timely manner, the main recommendations will be considered of the highest priority.

4. Given that the Administration has concurred with most of the Board's recommendations and that many of its comments have been duly reflected in the reports of the Board of Auditors, detailed comments are provided only where considered necessary for recommendations from the financial period ended 31 December 2007. However, in accordance with paragraph 10 of resolution 62/223 A, additional information will be provided for all recommendations relating to prior periods that were considered by the Board not to have been fully implemented.

5. In accordance with the above-mentioned resolutions, section II of the present report contains the information requested by the General Assembly on the implementation of the recommendations contained in the reports of the Board of Auditors on the United Nations. Section II.A provides information on the implementation of the recommendations of the Board for its report for the biennium ended 31 December 2007, while section II.B provides information on the implementation of recommendations that the Board considered not fully

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[1] *Official Records of the General Assembly, Sixty-third Session, Supplement No. 5* (A/63/5), vol. I, chap. II.

[2] Ibid., vol. V.

implemented from its reports on the bienniums ended 31 December 1999, 2001, 2003 and 2005. Section III provides information on the implementation of the recommendations contained in the reports of the Board of Auditors on the capital master plan. Section III.A provides information on the implementation of recommendations contained in the Board's report for the financial year ended 31 December 2007, and section III.B provides information on the implementation of recommendations from the Board's report for the financial year ended 31 December 2006 that were considered by the Board not to have been fully implemented.[3]

II. United Nations

A. Implementation of the recommendations contained in the report of the Board of Auditors on the United Nations for the biennium ended 31 December 2007

Overview

6. Set out below is the information requested by the General Assembly on the status of implementation of recommendations contained in the report of the Board of Auditors on the United Nations for the biennium ended 31 December 2007. Most of the Administration's comments have already been included in the Board's report; thus, additional comments are provided below only where required.

7. Tables 1 and 2 summarize the status of implementation of recommendations as at August 2008.

Table 1
Status of implementation of main recommendations

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented*	*In progress*	*Target date set*	*No target date*
Department for General Assembly and Conference Management	2	—	—	2	2	—
Department of Economic and Social Affairs	1	1	—	—	—	—
Department of Management	22	1	6	15	10	5
International Civil Service Commission	1	—	—	1	—	1
Office of Internal Oversight Services	2	—	—	2	2	—
Office of the Chief Information Technology Officer	1	—	—	1	—	1
United Nations Office at Geneva	2	—	—	2	2	—
United Nations Fund for International Partnerships	2	—	—	2	2	—
United Nations Office at Nairobi	1	—	—	1	1	—
United Nations Office at Vienna	2	1	—	1	1	—

[3] Ibid., *Sixty-second Session, Supplement No. 5* (A/62/5), vol. V.

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented*	*In progress*	*Target date set*	*No target date*
Multiple departments	1	—	—	1	1	—
Subtotal	**37**	**3**	**6**	**28**	**21**	**7**
Purview of the General Assembly	2					
Total	**39**					

8. Table 1 summarizes the status of the 39 main recommendations of the Board. Two recommendations fall under the purview of the General Assembly and cannot be implemented by the Secretariat without its guidance. The implementation of 28 recommendations is in progress. With regard to the seven recommendations for which no target date has been set, one pertains to an ongoing activity, two dates are to be determined and the implementation of four recommendations is dependent on consideration by the General Assembly or the implementation of the International Public Sector Accounting Standards (IPSAS).

Table 2
Status of implementation of all recommendations

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented*	*In progress*	*Target date set*	*No target date*
Department for General Assembly and Conference Management	3	—	—	3	3	—
Department of Economic and Social Affairs	1	1				
Department of Management	32	1	9	22	15	7
International Civil Service Commission	3	—	1	2	—	2
Office of Internal Oversight Services	2	—	—	2	2	—
Office of the Chief Information Technology Officer	4	—	—	4	1	3
United Nations Fund for International Partnerships	3	—	—	3	3	—
United Nations Office at Geneva	9	—	2	7	5	2
United Nations Office at Nairobi	3	—	1	2	2	—
United Nations Office at Vienna	2	1	—	1	1	—
Multiple departments	4	—	—	4	4	—
Subtotal	**66**	**3**	**13**	**50**	**36**	**14**
Purview of the General Assembly	4					
Total	**70**					

9. Table 2 summarizes the status of all 70 recommendations of the Board. Four recommendations fall under the purview of the General Assembly and cannot be implemented by the Secretariat without its guidance. The implementation of 50 recommendations is in progress. With regard to the 14 recommendations for which no target date has been set, 4 pertain to ongoing activities, 3 dates are to be determined and the implementation of 7 recommendations is dependent on

consideration by the General Assembly or the implementation of the International Public Sector Accounting Standards.

Detailed information on implementation status

10. **In paragraph 27, the Board recommended that the Administration pursue its efforts to prepare for the consolidation or aggregation of the financial statements of the United Nations under IPSAS.**

11. The matter is being considered; expert advice is being sought from an external firm and from the Office of Legal Affairs.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Implementation of IPSAS

12. **In paragraph 41, the Administration agreed with the Board's recommendation that it expedite the automation process of contributions management in order to enable real-time management of data regarding payments made by Member States.**

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Fourth quarter of 2008

13. **In paragraph 47, the Administration agreed with the Board's recommendation that it design the future automated management system so as to indicate, in assessment notifications, the amount and allocation of the most recent payments received, the status of payments due and payable and the calculation used to obtain the amount of the contribution.**

14. The recommendation is accepted for implementation in future enhancements of the automated system.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2009

15. **In paragraph 51, the Administration agreed with the Board's recommendation that it examine the possibility of sending universal reminder letters to Member States at the end of each quarter in order to increase the collection rate of contributions.**

16. Following implementation of the automated system, the Administration will examine the possibility of issuing quarterly reminder letters.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2009

17. **In paragraph 54, the Administration agreed with the Board's recommendation that it take measures to ensure that invoices are certified in a**

timely manner so as to ensure payment within the usual stipulated deadline of 30 days after the receipt of goods or services.

18. It is envisaged that the enterprise resource planning system will have the functionality needed to improve current workflows and track time lags between the delivery of goods or services and the relevant payment.

19. In the interim, status reports on outstanding invoices are generated from the invoice tracker system on a weekly basis for the purpose of following up on certification of receipt and inspection of goods and services with the requisitioners, with a view to making payment to vendors within the stipulated deadline of 30 days. A memorandum has also been sent to one of the major requisitioners to remind it of the need to certify invoices in a timely manner. The development of an automated follow-up system through enhancement of the invoice tracker is being pursued, with implementation expected by mid-2009.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Second quarter of 2009

20. **In paragraph 61, the Board recommended that the Organization keep under review the question of the accounting treatment of uncollected assessed contributions.**

21. The General Assembly, by its resolution 53/204, endorsed the comments made by the Advisory Committee on Administrative and Budgetary Questions in its report A/53/513, including the Advisory Committee's view that assessed contributions are collectable until the Assembly decides otherwise. In its resolution 61/233 B, the Assembly reiterated that the issue of outstanding assessed contributions is a policy matter for the General Assembly. That being the case, the Administration is not in a position to implement the recommendation, which falls under the purview of the Assembly.

22. The Organization's policies with regard to the accounting treatment of uncollected assessed contributions are in compliance with General Assembly decisions and the United Nations system accounting standards.

Department responsible: Recommendation falls under the purview of the General Assembly
Status: Not applicable
Priority: Medium
Target date: Not applicable

23. **In paragraph 67, the Board recommended that the Organization adopt a funding strategy for its end-of-service and post-retirement liabilities.**

24. As requested by the General Assembly in its resolution 61/264, the Secretary-General's report to the Assembly on long-term strategies for funding proposals, due at its sixty-third session, is currently under preparation. A funding strategy will be adopted following the Assembly's decision on the proposals contained in the Secretary-General's report.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Implementation is dependent on decision by the General Assembly

25. **In paragraph 72, the Board recommended that the Administration reconsider the disclosure of the statement of cash flows to include the cash pools as part of the total cash balance.**

26. The current presentation of cash pools follows long-established practices that have been accepted by the successive Boards of Auditors in all financial statements that have been certified. Under the United Nations system accounting standards, investments have been defined to specifically include those under the cash pool. Thus, the cash pool is defined as an integral part of investments, and changes in the cash pool constitute changes in investment activities, which are therefore classified under "Cash flows from investing activities", in accordance with annex IV A of the United Nations system accounting standards. As the presentation of the cash pool as part of investing activities in the statement of cash flows is in compliance with the accounting standards, the Administration is not in a position to accept the recommendation.

27. The Administration will, however, take the concerns raised by the Board into account during the implementation of the International Public Sector Accounting Standards.

Department responsible: Department of Management
Status: Not accepted
Priority: Not applicable
Target date: Not applicable

28. **In paragraph 74, the Board recommended that the Administration revise in the next biennium the format of the statement of appropriations to make it compliant with the one recommended by the United Nations system accounting standards.**

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2008

29. **In paragraph 89, the Board recommended that the Administration put in place, for all of its technical cooperation activities, a results-measurement mechanism comparable to that required for the projects funded by the Development Account.**

30. For all extrabudgetary technical cooperation projects, all implementing entities of the Secretariat have been applying the principles of results-based budgeting to their projects through the use of the logical framework, in recognition of the contribution that this makes to measuring the impact and results achieved.

31. Regarding the activities of the regular programme of technical cooperation (section 22), the Administration accepted the recommendation, noting, however, that the further development and implementation of results-measurement mechanisms would need to take into account the distinctiveness and scope of those activities.

32. The action to be taken would involve the review, development and phased implementation of measurements, commencing towards the end of 2008. The Administration envisions that improved results-measurement mechanisms could be in place at the end of the biennium 2010-2011.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Fourth quarter of 2011

33. **In paragraph 104, the Administration agreed with the Board's recommendation that the United Nations Fund for International Partnerships (UNFIP) ascertain the reasons for the high value and incidence of cancellation of unliquidated obligations with a view to minimizing the extent to which such cancellations take place.**

Department responsible: United Nations Fund for International Partnerships
Status: In progress
Priority: High
Target date: Fourth quarter of 2009

34. **In paragraph 110, the Administration agreed with the Board's reiterated recommendation that UNFIP continue to enforce strict compliance with the timely submission of financial utilization reports.**

Department responsible: United Nations Fund for International Partnerships
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2009

35. **In paragraph 117, the Board recommended that the Administration ensure that UNFIP:**

(a) **Continues to monitor the ageing of advances and the related interest through its current mechanisms, utilizing the review and analysis of project expenditure against advances and interest reported in the financial utilization reports;**

(b) **Considers making advances to implementing partners in tranches after liquidation of previous advances to avoid making advances in order to an implementing partner that cover an extended period.**

Department responsible: United Nations Fund for International Partnerships
Status: In progress
Priority: High
Target date: Fourth quarter of 2009

36. **In paragraph 124, the Board recommended that the Administration continually review its milestones for the preparation for implementation of IPSAS.**

37. The recommendation is accepted and the Administration updates its plans in the light of progress to date and developments, including plans for enterprise resource planning implementation.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Implementation of the International Public Sector Accounting Standards

38. **In paragraph 136, the Board recommended that the Organization adopt a decision on the Secretary-General's proposals related to the enterprise resource planning system of the Secretariat.**

39. The decision on the Secretary-General's proposals related to the enterprise resource planning system is to be made by the General Assembly. Thus, the Administration is not in a position to implement the recommendation, which falls under the purview of the General Assembly.

Department responsible: Recommendation falls under the purview of the General Assembly.
Status: Not applicable
Priority: High
Target date: Not applicable

40. **In paragraph 144, the Board recommended that the Administration finalize the top management structure of the Procurement Division and its position in the Secretariat.**

Department responsible: Department of Management
Status: Implemented
Priority: High
Target date: Not applicable

41. **In paragraph 147, the Board recommended that, in accordance with the decisions outlined by the Secretary-General in his report dated 14 June 2006 (A/60/846/Add.5 and Corr.1), the Administration set out clauses in the Procurement Manual which aim to provide a fast purchasing response to immediate operational requirements.**

42. Appropriate provisions have been inserted in the Procurement Manual.

Department responsible: Department of Management
Status: Implemented
Priority: High
Target date: Not applicable

43. **In paragraph 151, the Board recommended that the Administration prepare a monthly scorecard on performance indicators dealing with requisitioners' perceptions and procurement procedure lead times.**

44. The Administration accepts the recommendation and notes that its implementation involves the retention of a consultant to develop a monthly scorecard on performance indicators dealing with requisitioners' requirements and expectations, and the lead times required for processing procurement requests in compliance with the regulatory framework of the Organization.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Fourth quarter of 2009

45. **In paragraph 152, the Board also recommended that the Administration conduct an independent assessment of requisitioners' satisfaction with procurement at certain intervals and evaluate the results.**

46. The Administration accepts the recommendation and notes that its implementation involves the retention of a consultant to develop the methodology for the performance of periodic independent assessments and evaluations of requisitioners' satisfaction with procurement.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Fourth quarter of 2009

47. **In paragraph 157, the Administration agreed with the Board's reiterated recommendation that it ensure that the United Nations Office at Geneva reminds all of its internal and external client entities of the obligation to submit, before the start of each biennium, fully completed acquisition plans.**

Department responsible: United Nations Office at Geneva
Status: In progress
Priority: Medium
Target date: Ongoing yearly process

48. **In paragraph 160, the Board recommended that the Administration ensure that the United Nations Office at Geneva reorganizes its Tendering Opening Committee in accordance with the prescriptions set out in the Procurement Manual by ensuring, in particular, that its members are not part of the Purchase and Transport Section.**

Department responsible: United Nations Office at Geneva
Status: Implemented
Priority: Medium
Target date: Not applicable

49. **In paragraph 163, the Administration agreed with the Board's recommendation that it ensure that the United Nations reminds suppliers of the importance of signing the purchase order and of returning a copy of it to the purchasing service.**

Department responsible: United Nations Office at Geneva
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2008

50. **In paragraph 166, the Administration agreed with the Board's recommendation that it ensure that the United Nations Office at Geneva takes all necessary measures to properly maintain its vendor database.**

Department responsible: United Nations Office at Geneva
Status: In progress
Priority: High
Target date: Fourth quarter of 2009

51. **In paragraph 169, the Administration agreed with the Board's recommendation that it ensure that the United Nations Office at Geneva reviews all vendor performance ratings to be used as a basis for decision-making on the award of contracts.**

Department responsible: United Nations Office at Geneva
Status: In progress
Priority: Medium
Target date: Ongoing process

52. **In paragraph 176, the Board recommended that the Administration increase the managerial supervision of tender documents before they are published.**

53. The revised template of the source selection plan has now been issued, in section 11 of the June 2008 version of the Procurement Manual. According to the procedure, the completion of a source selection plan approved by the stakeholders, i.e., the procurement officer and the requisitioning office, is required prior to the issuance of the solicitation documents.

Department responsible: Department of Management
Status: Implemented
Priority: High
Target date: Not applicable

54. **In paragraph 185, the Board recommended that the Administration ensure that the managers of the various services at Headquarters and at offices away from Headquarters improve their recordkeeping of non-expendable property, which should be supported by periodic physical inventory.**

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: To be determined

55. **In paragraph 186, the Board also recommended that the Administration prepare and implement formalized internal control procedures over non-expendable property to ensure that information provided on the total value of the equipment in use at the end of accounting periods is reliable.**

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: To be determined

56. **In paragraph 190, the Board recommended that the Administration ensure that the United Nations Office at Nairobi calculates premiums by taking into account the age of the property item being insured and the probability of the insured risks.**

Department responsible: United Nations Office at Nairobi
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2008

57. **In paragraph 195, the Board recommended that, in view of the implementation of IPSAS, the Administration ensure that the Accounts Division considers capitalizing renovation work carried out on the Organization's assets.**

58. As noted by the Board in paragraph 194, a change in the accounting policy is not realistic at this time. Moreover, partial adoption of the IPSAS standard on capitalization of property, plant and equipment for renovation works would be contrary to the United Nations system accounting standards and full adoption would not be possible, given the complexities and magnitude of the preparatory work required.

59. The Administration has, however, already begun to set up a framework that will separately identify the costs to be capitalized and those to be expensed for the capital master plan, which will facilitate the transition to the requirements of IPSAS.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Implementation of IPSAS

60. **In paragraph 201, the Board recommended that the Administration implement an overall strategy for the use of office space.**

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Fourth quarter of 2009

61. **In paragraph 203, the Board recommended that the Administration formulate written procedures for space management and ensure their application in the following areas: planning for needs; allocating place and arbitrating requests; retrieving floor space; and limiting urgent requests.**

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Fourth quarter of 2009

62. **In paragraph 207, the Administration agreed with the Board's recommendation that it take appropriate measures to bring the Headquarters building systems into full compliance with safety standards.**

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Fourth quarter of 2013, at the completion of the capital master plan.

63. **In paragraph 209, the Board recommended that the Administration draw up a comprehensive scoreboard for the use of space and share it with department heads.**

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Second quarter of 2009

64. **In paragraph 217, the Board recommended that the Administration ensure that the United Nations Office at Nairobi undertakes a comprehensive analysis of the costs incurred by the presence of 29 United Nations agencies and their staff outside the Gigiri compound.**

Department responsible: United Nations Office at Nairobi
Status: In progress
Priority: High
Target date: First quarter of 2009

65. **In paragraph 223, the Board recommended that the Administration study the usefulness of having all or part of Ariana Park or just the Palais des Nations listed as a world cultural and national heritage site.**

Department responsible: United Nations Office at Geneva
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2010

66. **In paragraph 226, the Board recommended that the Administration ensure that the United Nations Office at Geneva:**

(a) **Carries out inspections and periodic monitoring of all buildings so as to define the work needed to maintain or improve them;**

(b) **Formalizes a long-term work schedule.**

Department responsible: United Nations Office at Geneva
Status: In progress
Priority: High
Target date: Fourth quarter of 2009

67. **In paragraph 231, the Board recommended that the Administration develop strategies to reduce the vacancy rates of its conference centres.**

Departments responsible: United Nations Office at Geneva, United Nations Office at Nairobi, Economic and Social Commission for Asia and the Pacific and Economic Commission for Africa
Status: In progress
Priority: Medium
Target date: Second quarter of 2009

68. **In paragraph 236, the Board recommended that the Administration make the conditions for using the conference centres more flexible, monitor their occupation and develop their commercial management in accordance with the rules set by the Organization.**

Departments responsible: United Nations Office at Geneva, United Nations Office at Nairobi, Economic and Social Commission for Asia and the Pacific and Economic Commission for Africa

Status: In progress
Priority: Medium
Target date: Third quarter of 2009

69. **In paragraph 239, the Board recommended that the Administration:**

(a) **Carry out a systematic assessment of the equipment for the conference centres in order to plan for its progressive replacement;**

(b) **Examine the suitability of the conference centres and draw up a multi-year equipment renovation plan.**

Departments responsible: United Nations Office at Nairobi and Economic and Social Commission for Asia and the Pacific

Status: In progress
Priority: Medium
Target date: First quarter of 2009

70. **In paragraph 243, the Administration agreed with the Board's recommendation that it prioritize the objectives of the human resources action plans and select a reduced number of them as priority targets.**

Department responsible: Department of Management
Status: Implemented
Priority: High
Target date: Not applicable

71. **In paragraph 248, the Board recommended that the Administration assign a few common objectives to the Under-Secretary-General for Management, the head of the Office of Human Resources Management and the relevant Under-Secretaries-General in relation to human resources management matters identified as priorities.**

Department responsible: Department of Management
Status: Implemented
Priority: High
Target date: Not applicable

72. **In paragraph 250, the Administration agreed with the Board's recommendation that it ensure that the Office of Human Resources Management carries out a proactive advertising policy for unrepresented and underrepresented countries.**

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Fourth quarter of 2008

73. **In paragraph 254, the Administration agreed with the Board's recommendation that it ensure that the Office of Human Resources Management revises the country ceiling for candidates allowed to participate in the national competitive recruitment examinations.**

Department responsible: Department of Management
Status: Implemented
Priority: High
Target date: Not applicable

74. **In paragraph 257, the Board recommended that the Administration ensure that the Office of Human Resources Management implements measures to reduce the actual duration for implementing the competitive examinations.**

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: To be determined

75. **In paragraph 261, the Board recommended that the Administration implement measures to ensure that it is in compliance with resolution 2 (I) of February 1946 and, in that respect, consider, inter alia, making it a requirement that new entrants at the Professional level and above who are not fluent in both working languages undergo language tutoring upon joining the Administration.**

76. By paragraph 3 of its resolution 50/11, the General Assembly requested the Secretary-General to ensure that appointment of the staff of the Organization is carried out strictly in accordance with the terms of Article 101 of the Charter and the regulations established by the General Assembly pursuant to that Article and that, upon recruitment, personnel recruited by the different bodies of the Organization have a command of and use at least one of the working languages of the Secretariat or one of the working languages of another body of the Organization, in the case of staff members who are to work for that body and whose tenure of appointment does not exceed two years. It also requested him to ensure that the use of another of the six official languages is duly encouraged and taken into account, particularly when promotions and incremental steps are under consideration, in order to ensure linguistic balance within the Organization.

77. As the Board's recommendation does not appear to be consistent with the above-mentioned resolution, the Administration is not in a position to accept it, as the proposal requires the guidance of Member States.

Department responsible: Department of Management
Status: To be determined by Member States

78. **In paragraph 262, the Board also recommended that the Administration test the fluency in both working languages of all new entrants at the Professional level and above after a period of time from their entry on duty.**

79. Please see the comments in paragraphs 76 and 77 above.

Department responsible: Department of Management
Status: To be determined by Member States

80. **In paragraph 275, the Board recommended that the Administration ensure that the International Civil Service Commission:**

(a) **Continues to improve the methods of its cost-of-living and place-to-place surveys;**

(b) **Considers as a performance indicator the total time lag between the scheduled date for the surveys and the date of issuance of the post adjustment circular.**

Department responsible: International Civil Service Commission
Status: In progress
Priority: Medium
Target date: Ongoing

81. **In paragraph 279, the Administration agreed with the Board's recommendation to ensure that the International Civil Service Commission makes all possible efforts, notably by encouraging participation by the Organizations to provide relevant information, to ensure annual updates of the daily subsistence allowance rates.**

Department responsible: International Civil Service Commission
Status: In progress
Priority: High
Target date: Ongoing

82. **In paragraph 287, the Board recommended that the Administration ensure that the International Civil Service Commission assesses and reports on the implementation of its proposals relating to staff serving at non-family duty stations in its annual report.**

Department responsible: International Civil Service Commission
Status: Implemented
Priority: Medium
Target date: Not applicable

83. **In paragraph 294, the Board recommended that the Administration strengthen the resources dedicated to the selection of candidates for positions in the Office of the United Nations High Commissioner for Human Rights.**

Department responsible: United Nations Office at Geneva
Status: Implemented
Priority: Medium
Target date: Not applicable

84. **In paragraph 297, the Board recommended that the Administration ensure that the Department for General Assembly and Conference Management reviews the method for selecting external translation providers and enhance the criteria for assessing individual translators' performances.**

Department responsible: Department for General Assembly and Conference Management
Status: In progress
Priority: High
Target date: First quarter of 2009

85. **In paragraph 303, the Board recommended that the Administration ensure that the Department for General Assembly and Conference Management formalizes the procedure and strengthens the criteria for inclusion on the roster of contractual translators.**

Department responsible: Department for General Assembly and Conference Management
Status: In progress
Priority: High
Target date: First quarter of 2009

86. **In paragraph 304, the Board also recommended that the Department for General Assembly and Conference Management strengthen its procedures for controlling rules applicable to the recruitment of retirees from the Organization, in particular those relating to the remuneration threshold.**

Department responsible: Department for General Assembly and Conference Management
Status: In progress
Priority: Medium
Target date: First quarter of 2009

87. **In paragraph 308, the Board recommended that the Administration ensure that the Department of Economic and Social Affairs:**

(a) **Draws up a formalized procedure for the selection of consultants to be implemented by all divisions;**

(b) **Relies on a roster shared by the entire Department, which contains information from each division and lists the profiles of the consultants the divisions may call upon.**

88. The Department of Economic and Social Affairs is required to follow the same formalized procedures that are applicable to all departments and offices. The Administration does not consider that the Department of Economic and Social Affairs should be responsible for establishing procedures outside of those applicable to other departments and offices. As noted by the Board, the Office of Human Resources Management is designing a centralized roster of consultants Secretariat-wide.

Department responsible: Department of Economic and Social Affairs
Status: Not accepted
Priority: Not applicable
Target date: Not applicable

89. **In paragraph 316, the Board recommended that the Administration document the entire architecture of systems and data that it uses to indicate all interfaces and exchanges of data between systems, their nature and the documents on all associated controls.**

90. For any business function and associated information and communications technology (ICT) system that is in the scope of the enterprise resource planning project (see A/62/510/Rev.1), this recommendation will be implemented as part of the enterprise resource planning project. For any other system, funding would be required to fully implement the recommendation. However, a central management function to coordinate the development and maintenance of architecture and standards (including documentation) will be established in the ICT organization as proposed in A/62/793 and Corr.1.

Department responsible: Office of the Chief Information Technology Officer
Status: In progress
Priority: High
Target date: Full implementation is dependent on consideration of A/62/510/Rev.1 and A/62/793 and Corr.1 by the General Assembly, as well as the approval of required funds for the non-enterprise resource planning areas.

91. **In paragraph 319, the Board recommended that the Administration:**

(a) **Take a cost-effective approach to the development and maintenance of its information technology applications;**

(b) **Allow an appropriate segregation of duties related to information technology functions.**

Department responsible: Office of the Chief of Information Technology Officer
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2009

92. **In paragraph 322, the Board recommended that the Administration review its high-level business case methodology with respect to information technology projects to ensure that sufficient information is provided to support decision-making processes.**

Department responsible: Office of the Chief of Information Technology Officer
Status: In progress
Priority: Medium
Target date: Full implementation is dependent on consideration of A/62/793 and Corr.1 by the General Assembly.

93. **In paragraph 328, the Board recommended that the Administration carry out regular checks, at least once a year, to identify any information technology active user accounts assigned to staff who have left the United Nations.**

94. The recommendation is planned to be implemented in the context of the implementation of the enterprise resource planning system and the enterprise identify management system.

Department responsible: Office of the Chief Information Technology Officer
Status: In progress
Priority: Medium
Target date: Full implementation is dependent on consideration of A/62/510/Rev.1 by the General Assembly and the provision of resources for the enterprise identify management system.

95. **In paragraph 332, the Board recommended that the Administration ensure that the firefighting system in server rooms is functional and that the staff responsible for it have the sufficient skills to operate it.**

96. This recommendation has been substantially implemented.

Department responsible: Department of Management
Status: Implemented
Priority: Medium
Target date: Not applicable

97. **In paragraph 333, the Board recommended that the Administration urgently remove from server rooms equipment and material that pose a fire hazard.**

Department responsible: Department of Management
Status: Implemented
Priority: Medium
Target date: Not applicable

98. **In paragraph 338, the Board recommended that the Secretary-General ensure that the Internal Audit Division of the Office of Internal Oversight Services further develops its risk-based approach with respect to the management of its work programme, the connection between the risk analysis and internal controls and the follow-up procedures for the recommendations made.**

Department responsible: Office of Internal Oversight Services
Status: In progress
Priority: High
Target date: Third quarter of 2008

99. **In paragraph 340, the Board recommended that the Secretary-General ensure that the Internal Audit Division improves the overall management of the audit process, in particular the follow-up of the auditors' working days, in order to improve the completion rate of its programme.**

Department responsible: Office of Internal Oversight Services
Status: In progress
Priority: High
Target date: Fourth quarter of 2008

100. **In paragraph 349, the Board recommended that the Administration ensure that the United Nations Office at Geneva implements strategies to preserve the Organization's institutional memory, with particular regard to the documents concerning its genesis and its inception.**

Department responsible: United Nations Office at Geneva
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2010

101. **In paragraph 356, the Board recommended that the Administration ensure that the United Nations Office at Nairobi implements the recommendations of OIOS more rapidly by entering into service agreements with all of the United Nations agencies and making the provision of further services contingent upon a formal promise to settle payments in arrears for over six months.**

102. Service-level agreements are signed and updated in the last quarter of each year for services to be provided in the subsequent year. The Common Services

Board, the inter-agency common services body in Nairobi, adopted a policy and procedures to be applied for the collection of arrears and the withdrawal of services in cases of systematic non-payment.

Department responsible: United Nations Office at Nairobi
Status: Implemented
Priority: Medium
Target date: Not applicable

103. **In paragraph 360, the Board recommended that the Administration ensure that the United Nations Office at Nairobi maintains its capacity to offer common services to other United Nations entities and obtains fair compensation for them.**

Department responsible: Department of Management and the United Nations Office at Nairobi
Status: In progress
Priority: High
Target date: First quarter of 2010

104. **In paragraph 363, the Administration agreed with the Board's recommendation that it ensure that the United Nations Office at Vienna maintains updated tables of endowments and income and planned and activated expenses of the funds for which it maintains the books of account.**

Department responsible: United Nations Office at Vienna
Status: In progress
Priority: High
Target date: Fourth quarter of 2009

105. **In paragraph 364, the Board recommended that the Administration envisage that the United Nations Office at Vienna identifies its management costs and their breakdown between it and the United Nations Office on Drugs and Crime.**

106. The United Nations Office at Vienna/United Nations Office on Drugs and Crime Division for Management provides services to programmes and offices of the Secretariat based in Vienna. As a common service, the Division is governed by the same cost-allocation policies that are applied by other United Nations offices. The Secretariat does not currently determine and attribute common service costs to individual client programmes and, as acknowledged by the Board, there is no cost-accounting system in place at the present time. Therefore, the recommendation is not accepted.

Department responsible: United Nations Office at Vienna
Status: Not accepted
Priority: Not applicable
Target date: Not applicable

107. **In paragraph 369, the Administration agreed with the Board's recommendation that it specify in the statement of ex gratia payment to which account the payments are posted.**

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2009

108. **In paragraph 376, the Board recommended that the Administration ensure that the standard reports on cases of fraud and presumptive fraud submitted to the Board contain sufficient detail to allow for a proper analysis.**

109. The Administration will work together with the Board to revise the standard fraud reporting templates.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: First quarter of 2009

110. **In paragraph 377, the Board recommended that the Administration include in the cases of fraud and presumptive fraud transmitted to the Board those cases detected and investigated by the Investigations Division of OIOS and the Procurement Task Force.**

Department responsible: Department of Management
Status: Implemented
Priority: Medium
Target date: Not applicable

B. Implementation of the recommendations contained in the reports of the Board of Auditors on the United Nations for prior financial periods

Overview

111. In paragraph 10 of General Assembly resolution 62/223 A, the Secretary-General was requested to provide a full explanation for delays in implementation of the recommendations of the Board for prior periods, in particular those recommendations not yet fully implemented which are two or more years old.

112. In annex I to its report for the biennium ended 31 December 2007,[1] the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the 65 recommendations shown as "partially implemented" in annex I. The information is set out in the order in which the recommendations are presented in annex I.

113. The following table summarizes the overall situation.

Table 3
Status of implementation of recommendations from prior periods considered not fully implemented in annex I to the report of the Board of Auditors for the biennium 31 December 2007

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented or overtaken by events*	*In progress*	*Target date set*	*No target date*
Department for General Assembly and Conference Management	1	—	1	—	—	—
Department of Management	26	—	6	20	9	11
Department of Political Affairs	2	—	1	1	—	1
Department of Public Information	1	—	1	—	—	—
Economic and Social Commission for Asia and the Pacific	1	—	—	1	1	—
Economic and Social Commission for Western Asia	2	—	1	1	1	—
Economic Commission for Africa	3	—	1	2	2	—
Economic Commission for Europe	1	—	1	—	—	—
International Civil Service Commission	2	—	—	2	—	2
Office for the Coordination of Humanitarian Affairs	2	—	2	—	—	—
Office of Internal Oversight Services	1	—	—	1	—	1
Office of Legal Affairs	2	—	2	—	—	—
Office of the Chief Information Technology Officer	4	—	—	4	—	4
United Nations Conference on Trade and Development	3	—	3	—	—	—
United Nations Fund for International Partnerships	4	—	2	2	2	—
United Nations International Crime and Research Institute	5	—	1	4	4	—
United Nations Office at Geneva	3	—	1	2	2	—
United Nations Office at Nairobi	1	—	—	1	1	—
United Nations Research Institute for Social Development	1	—	1	—	—	—
Total	**65**	**—**	**24**	**41**	**22**	**19**

114. As indicated in table 3, the implementation of 41 recommendations from prior years is in progress. Of the 19 recommendations for which no target date has been set, 5 are ongoing activities, 3 are to be determined and the implementation of 11 is dependent on consideration by the General Assembly or the implementation of the enterprise resource planning or IPSAS.

Detailed information on implementation status

1. Report of the Board for the biennium 1998-1999[4]

115. **In paragraph 101, the Board recommended that the Administration develop and implement, as a matter of priority, a consolidated database to**

[4] Ibid., *Fifty-fifth Session, Supplement No. 5*, vol. I (A/55/5 (Vol. I)), chap. II.

facilitate the preparation of consolidated financial statements and to reduce the reliance on ad hoc reports. The Board also recommended that the Office of Programme Planning, Budget and Accounts ensure that all adjustments made in the preparation of the financial statements are approved and supported by an adequate audit trail.

116. A programme for the consolidation of the seven databases based on the Integrated Management Information System (IMIS) of the offices away for reporting in the United Nations financial statements has been implemented. A programme for the automated preparation of consolidated and individual trust fund financial statements has also been implemented and used for the biennial statements. It includes a complete trail of all the sources used and adjustments made to produce the consolidated financial statements, and is available for audit.

Department responsible: Department of Management
Status: Implemented
Priority: High
Target date: Not applicable

2. Report of the Board for the biennium 2000-2001[5]

117. **In paragraph 282, the Board recommended that the Administration fast-track the establishment of an integrated computerized system that will link the databases of all the divisions, sections and units of the Department of General Assembly Affairs and Conference Services; the Administration agreed with the recommendation.**

118. E-Meets and eDoc each link databases of all divisions, sections and units within the New York duty station for meetings and the documentation chain respectively. Therefore, this recommendation is considered to have been implemented.

119. Following this and similar recommendations made by the Office of Internal Oversight Services, the Department for General Assembly and Conference Management has pursued the concept of integrated global management. A global information technology initiative launched in 2006 is under way at all four conference-servicing duty stations to streamline and harmonize conference processes, promoting the interoperability of systems and efficiency. The goal is to implement an enterprise-wide strategy to address common business processes, data and technology platforms at an organizational level that would lead to a global standardized approach to support decision-making and real-time access to data as well as to align the systems more effectively with the information and communications technology strategy of the Organization. The Department has prioritized its work in the areas of information technology development and integration to the extent possible. The implementation of a shared contractual database and a common terminology database is under way. The Department has deployed the meetings scheduling and servicing system (interpreters' assignment programme and eMeets) to the four main duty stations and has continued developing both the main APG/eMeets and eDoc (documents management) systems, working towards full integration.

[5] Ibid., *Fifty-seventh Session, Supplement No. 5*, vol. I and corrigendum (A/57/5 (Vol. I and Corr.1)), chap. II.

Department responsible: Department for General Assembly and Conference Management
Status: Implemented
Priority: Medium
Target date: Not applicable

3. Report of the Board for the biennium 2002-2003[6]

120. **In paragraph 47, the Board recommended that the United Nations review the funding mechanism for end-of-service and post-retirement benefit liabilities.**

121. At its sixty-first session, the General Assembly decided to defer consideration of after-service health insurance funding. A further proposal on the question is being submitted for the consideration of the Assembly at its sixty-third session. Appropriate action will be taken on the basis of decisions taken by the Assembly. Accrued after-service health insurance liabilities were recorded in the financial statements for the biennium 2006-2007.

122. End-of-service liabilities related to annual leave and repatriation grant entitlements are significantly smaller than after-service health insurance liabilities. As such, they are considered as part of common staff costs in accordance with established procedures, with no separate provisions made nor contemplated to prefund these liabilities except in the case of trust funds and technical cooperation funds, where repatriation grant entitlements are accrued and being funded as part of the normal payroll process as staff render service.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Full implementation is dependent on consideration by the General Assembly.

123. **In paragraph 52, the Board reiterated its previous recommendation that the Administration take action to review those trust funds whose purposes had long been attained in order to identify and close those that are inactive and no longer required.**

124. The Programme Planning and Budget Division regularly reviews the list of inactive trust funds and follows up with the respective implementing offices on status and action to be taken.

Department responsible: Department of Management
Status: *Implemented*
Priority: High
Target date: Not applicable

125. **In paragraph 67, the United Nations Fund for International Partnerships agreed with the Board's reiterated recommendation that it enforce compliance with the reporting policy on the submission of final certified and audited financial reports so as to ensure prompt closure of all operationally and financially completed projects in the books. UNFIP also agreed with the**

[6] Ibid., *Fifty-ninth Session, Supplement No. 5*, vol. I (A/59/5 (Vol. I)), chap. II.

Board's recommendation that implementing partners promptly return all unspent funds of completed projects.

126. From 1998 to October 2007, 121 projects (24 per cent of completed projects) had undergone closure procedures; an additional 57 projects have been closed as at the end of March 2008. In addition, 179 financial utilization reports (representing 95 per cent) were received by the closing date of the accounts for the biennium 2006-2007.

127. Significant improvements have been achieved concerning the timely closing of operationally and financially completed projects. These improvements result from: (a) additional resources provided by the United Nations Foundation to hire a finance officer and a programme officer to address audit issues and recommendations raised; and (b) the development of an overall strategy to address the various audit issues. The strategy incorporated the following tasks, among others: the creation of standard operating procedures on the closing of projects; the update of the UNFIP handbook/guidelines; a policy change for completed projects with unutilized balances of less than $1,000 that can be retained by the implementing partner (unutilized balances of over $1,000 must be returned to UNFIP); and enhanced monitoring mechanisms.

128. UNFIP holds weekly meetings with the Accounts Division to review progress on completed projects and their reconciliation of balances and other pending issues. Based on the year-end financial reports, UNFIP has analysed the interest income receivable and the advances outstanding and receivable as reported for each project and has reconciled those figures with past financial reports received from the implementing partner, IMIS records and the UNFIP tracking database. Differences noted are being reconciled with each implementing partner for resolution and closure. This analysis has allowed UNFIP to analyse all completed projects with balances outstanding more than two years. UNFIP is following up with implementing partners concerning their outstanding interest income balances and outstanding advances and the need to return those balances to UNFIP.

129. UNFIP has instituted quarterly reporting and reconciliation of outstanding balances with relevant follow-up action through the closing of completed projects. UNFIP has also hosted the United Nations Foundation grant/finance team and has held numerous meetings to review existing workflows, possible enhancements, specifically the efficient closing of projects, the refunding of monies owed to the United Nations Foundation, discrepancies in tracking between UNFIP and the United Nations Foundation and progress made on closing completed projects.

130. The steps taken to improve the monitoring of projects has enabled UNFIP to achieve a 95 per cent rate of submission of financial utilization reports for the period ending 31 December 2007. Based on the ageing analysis performed by UNFIP and the improvements noted to date, UNFIP estimates that approximately 75 per cent of the balances outstanding more than one year will be refunded by the end of 2008. In addition, and based on the progress noted to date, UNFIP estimates that approximately 70 per cent of the outstanding projects will be closed by the end of 2008. Consequently, UNFIP has addressed the causes of delinquent report submissions.

Department responsible: The United Nations Fund for International Partnerships
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2008

131. **In paragraph 70, the Board reported that the United Nations Fund for International Partnerships agreed with the Board's recommendation that, in conjunction with its implementing partners, UNFIP address the causes of delays or non-submission of narrative reports on completed projects so as to ensure the availability of such reports in a timely manner.**

132. UNFIP has addressed the causes of the delays in the submission of final narrative reports through the following mechanisms: reminder memorandums to implementing partners; the creation of standard operating procedures on the closing of projects; the creation of standard operating procedure on reports; and the update of the UNFIP handbook/guidelines, all of which reiterate the requirement to submit the narrative reports by the deadlines. Moreover, as indicated above, UNFIP requested and received additional funding from the United Nations Foundation to hire a full-time programme officer dedicated to monitoring the receipt of annual and final narrative reports, ensuring that the data is reconciled with the United Nations Foundation. The programme officer is also responsible for reviewing and assessing the backlog of pending final narrative reports, and, in particular, ensuring that lessons learned and projects deemed to be viable for "telling the story" are highlighted and summarized for future use by UNFIP and the United Nations Foundation.

133. In addition, UNFIP has embarked on an intensive utilization of interns and volunteers to assist in the monitoring and assessment of the narrative reports. In order to ensure a consistent evaluation by the interns, guidelines were written by the programme officer, who is responsible for the overall management of this task and quality control. Moreover, the annual narrative progress reports were analysed by UNFIP for consistency and value added. Based on this analysis, UNFIP created a new, streamlined guideline for the annual narrative progress report with the aim of making reports easier to write, easier to review and easier to assess, thus improving their monitoring and evaluation overall. The new streamlined report format provides for one concise, consolidated annual progress report. The focus is on brevity, cohesiveness, coherence and collaboration. The guideline limits the length of the report to an executive summary of four pages, while making certain that all of the necessary information is included. The new procedure of submitting one consolidated annual progress report is intended to ensure the inclusion of inputs from all agencies involved, ensuring coherence and collaboration among implementing parties during the reporting procedure.

134. UNFIP has implemented a rigorous review and monitoring procedure concerning narrative reports for all projects funded to date by the United Nations Foundation. Consequently, with a total of 570 narrative reports due as at the end of 2007, UNFIP received 447 reports (79 per cent) prior to the deadline, 81 reports (14 per cent) are not required/due, as they pertain to planning grants, and the balance of 42 reports (or 7 per cent) were not received by the deadline. Consequently, UNFIP has addressed the causes for the delays/non-submission of narrative reports.

Department responsible: The United Nations Fund for International Partnerships
Status: Implemented
Priority: Medium
Target date: Not applicable

135. **In paragraph 89, the Board recommended that the United Nations adopt and implement a uniform methodology for determining the total cost of information and communication technology with a view to improving the decision-making process on such issues as outsourcing and cost recovery.**

136. A comprehensive information and communications technology strategy has been prepared for consideration by the General Assembly (see A/62/793 and Corr.1). The strategy addresses this issue by establishing budgetary oversight for all ICT initiatives within the Secretariat with the Chief Information Technology Officer and proposes a global ICT financial management framework.

Department responsible: Office of the Chief Information Technology Officer
Status: In progress
Priority: High
Target date: Full implementation is dependent on consideration of A/62/793 and Corr.1 by the General Assembly.

137. **In paragraph 95, the Board recommended that the United Nations review the delegations of authority, methodology and monitoring for the management of computerized data and information.**

138. A comprehensive ICT strategy has been prepared for consideration by the General Assembly (see A/62/793 and Corr.1) and a Secretary-General's bulletin on information sensitivity, classification and handling has been promulgated (ST/SGB/2007/6). The proposed Architecture and Standards Unit would review current information management practices. However, as stipulated in the Secretary-General's bulletin, many decisions about the classification and handling of data (computerized or not) rests with the actual owners of the data.

Department responsible: Office of the Chief Information Technology Officer
Status: In progress
Priority: High
Target date: Full implementation is dependent on consideration of A/62/793 and Corr.1 by the General Assembly.

139. **In paragraph 97, the Board recommends that the Administration establish, as planned, a formal portfolio of information technology assets in line with best information and communication technology industry practices in order to provide a complete view of the information and communication technology initiatives, projects and facilities across all United Nations organizational units.**

140. The procurement process for the project and portfolio management system was completed successfully at the end of March 2008, and software licences have been contracted for. However, no funds were available for the implementation of the project in the 2008-2009 biennium. The ICT strategy, as contained (see A/62/793 and Corr.1), emphasizes the importance of holistically managing ICT projects and the investment portfolio. The strategy proposes implementation of an enterprise portfolio management system.

141. Because of current resource constraints, licences have been acquired, but implementation work could not proceed as initially planned. However, a collaborative arrangement with the Department of Field Support has been established to achieve limited implementation, covering project management for specific clients only. The full implementation of project and portfolio management for the United Nations Secretariat requires appropriate funding in a future financial period. Asset management functionality is planned for inclusion as part of the enterprise resource planning project.

Department responsible: Office of the Chief Information Technology Officer
Status: In progress
Priority: High
Target date: Full implementation is dependent on consideration of A/62/793 and Corr.1 and A/62/510/Rev.1 by the General Assembly, as well as the provision of appropriate funding.

142. **In paragraph 154, the Board reported that the United Nations Office at Geneva agreed with the Board's recommendation that it (a) establish and document the test framework and results for all information and communications technology projects and (b) acquire a help desk tool as planned.**

143. A Project Management Office has been established at the United Nations Office at Geneva which, among other tasks, validates test schemes for all information and communications technology projects. Part (a) of the recommendation has therefore been implemented.

144. With regard to part (b) of the recommendation, the Secretariat has proposed the implementation of a customer relationship management system, which will include a help desk ticketing tool. In the interim, the United Nations Office at Geneva will implement an open source solution as a help desk tool by the end of 2008.

Department responsible: United Nations Office at Geneva
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2008

145. **In paragraph 214, the Board recommended that the Administration implement the disclosure procedure for investment losses, as provided for in United Nations financial rule 104.16.**

146. As it is not always meaningful to report on individual gains or losses, they are combined and regular reports on overall investment performance are provided to senior management on a regular basis.

147. The Administration finds that rule 104.16 needs to be revised to make it more practical. The Financial Regulations and Rules harmonization project is ongoing and, based on the present timelines, the internal reviews and consultations are targeted to be substantially completed by the end of 2008, after which the revised Regulations and Rules would be submitted to the General Assembly for approval.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Second quarter of 2009

148. **In paragraph 222, the Administration agreed with the Board's recommendation that it define and regulate requisition amendments at the appropriate stage in the procurement process in order to promote greater efficiency.**

149. The review of the Procurement Manual is ongoing. Appropriate provisions will be included under section 8.5, "Acquisition Strategy", specifically dealing with amendments of acquisition thereby addressing the concern of the Board. However, it should be noted that section 9.7 of the current version of the Procurement Manual, "Cancellation of Solicitation Documents", provides the procedures for and the circumstances under which a solicitation document may be cancelled.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2008

150. **In paragraph 236, the Board recommended that the Economic Commission for Africa request the assistance of the Procurement Division in implementing a code of ethics and the signing of declarations of independence of all staff involved in procurement.**

151. The Procurement Division has embarked on drafting a standard of conduct for all staff members of the Secretariat, including those in field missions, at offices away from Headquarters and at the international tribunals. A Secretary-General's bulletin has been drafted and is currently under discussion with the relevant offices.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2008

152. **In paragraph 238, the Economic and Social Commission for Western Asia (ESCWA) agreed with the Board's recommendation that it (a) establish a supplier review committee as required by section 5.03 of the Procurement Manual, and (b) review supplier performance prior to the awarding of contracts to vendors, pursuant to section 5.14 of the Procurement Manual.**

153. While part (a) of the recommendation regarding the establishment of a supplier review committee is fully understood, owing to the size of ESCWA procurement activities and the fact that the procurement team consists of four staff members, it cannot be implemented. The provisions of the Procurement Manual on registration of prospective suppliers is being fully adhered to, and careful review is being conducted by the Procurement Unit within its limited resources. A staff member was recruited using general temporary assistance funds to review vendor files and vendor applications as well.

154. With regard to part (b) of the recommendation, all buyers as well as the receiving and inspection staff have been instructed to attend to this recommendation. Non-performing suppliers will not be awarded new contracts.

155. Thus, this recommendation has been implemented to the extent possible.

Department responsible: Economic and Social Commission for Western Asia
Status: Implemented
Priority: Medium
Target date: Not applicable

156. **In paragraph 254, the Board recommended that the Administration, under the guidance of the Office of Human Resources Management and with a significant role assigned to the United Nations System Staff College:**

(a) **Report on training activities and costs;**

(b) **Review management information systems in order to monitor training in a reliable manner;**

(c) **Consider sharing a set of similar core indicators across the United Nations common system in order to facilitate benchmarking in terms of deliverables and costs;**

(d) **Review whether the present level of funding for training and the results are consistent with the priority placed on staff development;**

(e) **Define or update and disseminate clear training policies and guidelines where this has not been achieved, in line with the organizational learning framework endorsed by the Human Resources Network in July 2003;**

(f) **Develop rosters of training providers at the appropriate levels (headquarters; regional, country), to be shared among organizations;**

(g) **Develop more formally inter-agency sharing of training knowledge and materials;**

(h) **Improve the evaluation of the results achieved through training so as to ascertain its impact on the efficiency and effectiveness of operations.**

157. It should be noted that only part (h) of the recommendation has not been fully implemented.

158. With regard to that recommendation, preparations are under way for a learning management system to be introduced in 2009.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Fourth quarter of 2009

159. **In paragraph 267, the Board recommended that the Office of Internal Oversight Services address the causes of delays in reporting its audit results in order to ensure the issuance of reports in a timely manner.**

160. Implementing this recommendation is an ongoing process. However, the Internal Audit Division has taken measures to improve the timeliness in issuing audit reports through closer monitoring and follow-up of the progress of each audit assignment.

Department responsible: Office of Internal Oversight Services
Status: In progress
Priority: Medium
Target date: Ongoing

161. **In paragraph 287, the United Nations Interregional Crime and Justice Research Institute (UNICRI) agreed with the Board's recommendation that it assess project performance and establish guidelines and indicators accordingly, and reported that it had, since the Board's audit, introduced substantive and financial provisions on external project evaluation in each project it developed.**

162. In the case of its special funded projects, UNICRI had undergone the required external project evaluations for a number of those projects. Mainly for training activities, in lieu of the envisaged external evaluation, UNICRI opted to circulate questionnaires and/or effect an analysis of client satisfaction. The present management of UNICRI has instructed UNICRI project managers/officers to implement by the end of 2008 on a regular basis the required project evaluations. UNICRI management is in the process of completing relevant guidelines and indicators.

Department responsible: United Nations Interregional Crime and Justice Research Institute
Status: In progress
Priority: Medium
Target date: First quarter of 2009

163. **In paragraph 290, the Board reiterated its recommendation that the United Nations Secretariat issue a delegation of authority to the Director of the United Nations Interregional Crime and Justice Research Institute.**

164. The recommendation is under review.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2008

165. **In paragraph 292, the Board recommended that the Administration take appropriate measures to fill vacant posts in a timely manner.**

166. UNICRI is taking steps to fill vacancies in a timely manner. Since January 2008, four vacancies have been filled and two remain pending. In both the pending cases, the selection process was completed, but did not result in the filling of the posts. The candidates for the remaining vacancies are being shortlisted, and it is expected that the two remaining vacancies will be filled by the end of 2008.

Department responsible: United Nations Interregional Crime and Justice Research Institute
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2008

167. **In paragraph 306, the Board recommended that the United Nations Research Institute for Social Development consult with United Nations**

management and other research institutes to find appropriate contractual solutions for multi-year assignments.

168. The issue of contractual solutions for multi-year assignments has been discussed. In view of the difficulties of employing researchers as consultants for more than two years under current United Nations rules, the Institute will employ research analysts for no more than 24 consecutive months.

Department responsible: United Nations Research Institute for Social Development
Status: Implemented
Priority: Medium
Target date: Not applicable

169. **In paragraph 349, the Board recommended that the Administration (a) implement a comprehensive and well-communicated corruption and fraud-prevention plan in the United Nations system, (b) establish a corruption and fraud-prevention committee that would serve as an effective framework and coordination point for a United Nations system corruption and fraud-prevention mechanism, (c) conduct ethics, corruption and fraud-awareness training sessions and workshops among managers, international and local employees and other stakeholders, (d) develop appropriate resolution mechanisms for reported and detected incidents and allegations of corruption and fraud, and (e) review the investigation processes at offices away from Headquarters.**

170. The plan has been reviewed within the project to develop an enterprise risk management and internal control framework for the Secretariat. Following consideration by the General Assembly of the enterprise risk management and internal control framework of the Secretariat, as contained in document A/62/701 and Corr.1, the plan will be adjusted to reflect its role within that framework.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Full implementation is dependent on consideration by the General Assembly.

4. Report of the Board for the biennium 2004-2005[7]

171. **In paragraph 85, the Board reported that the Administration agreed with the Board's recommendation that it strengthen its controls in certifying and approving payments on travel advances pertaining to the daily subsistence allowance. and ensure that the functionality in IMIS includes controls that reject two separate travel vouchers with the same payee and claim description.**

172. The travel claims automation project has been implemented on a pilot basis. After an extended period of development and testing, the pilot of the travel claims portal involving three Headquarters departments began on 5 May 2008. Based upon the results of the pilot, it will be rolled out to other departments over the rest of 2008 and into the first quarter of 2009.

[7] Ibid., *Sixty-first Session, Supplement No. 5*, vol. I (A/61/5 (Vol. I)), chap. II.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: First quarter of 2009

173. **In paragraph 117, the Administration agreed with the Board's recommendation that the Office of Programme Planning, Budget and Accounts, in coordination with the Facilities Management Service, improve the recording and maintenance of property records to ensure fair valuation of non-expendable property in the notes to the financial statements.**

174. Adjustments arising from the 2005 physical inventory count at Headquarters were reconciled, duly authorized and incorporated in the non-expendable data reported in the notes to the 2006-2007 financial statements.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: To be determined

175. **In paragraph 119, the Administration agreed with the Board's recommendation that it ensure strict adherence to the provisions of administrative instruction ST/AI/2003/5 when carrying out physical inventories.**

176. Since 31 December 2007, the items recorded in the inventory of non-expendable property are compliant with administrative instruction ST/AI/2003/5. Items valued at less than $500, except furniture, have been taken out, as well as items valued at $500 to $1,500 that are not considered as "attractive items" or furniture. As per the administrative instruction, physical inventories are conducted by the departments or offices and not by the Property Control Unit.

Department responsible: United Nations Office at Geneva
Status: Implemented
Priority: Medium
Target date: Not applicable

177. **In paragraph 167, the Board recommended that the Economic Commission for Europe (ECE) develop a comprehensive fund-raising strategy, together with appropriate tools for its implementation.**

178. The evaluation of the ECE fund-raising capacity, which was carried out by an external consultant in 2007, does not indicate the need to develop a centralized fund-raising strategy. The evaluation report recommended, inter alia, improving the visibility of ECE as a development agency among bilateral and multilateral donors; developing a strong corporate image of the Commission; and facilitating decentralized fund-raising, in particular by promoting interdivisional cooperation and synergy in the work of fund-raisers in the different divisions, organizing training on fund-raising techniques and so on. Fund-raising was discussed by the ECE Executive Committee in 2007 in the process of revising the ECE technical cooperation strategy. Based on the assessment of the implementation of the 2004 technical cooperation strategy, Member States concluded that ECE fund-raising should continue to be decentralized, as ECE divisions and regional advisers have better knowledge of and access to donors who are keen on supporting sector-based

technical cooperation activities. This understanding was reflected in the revised ECE technical cooperation strategy, approved by the sixty-second session of ECE, in April 2007.

Department responsible: Economic Commission for Europe
Status: Implemented
Priority: Medium
Target date: Not applicable

179. **In paragraph 204, the United Nations Fund for International Partnerships agreed with the Board's recommendation that it intensify its monitoring of the submission of final, certified financial statements to ensure prompt closure in the books of all operationally and financially completed projects and compliance with the Fund's requirement that implementing partners return all unspent funds of completed projects.**

180. Please see comments above (paras. 126-130) in response to paragraph 67 of the Board's report for the biennium 2002-2003.

Department responsible: United Nations Fund for International Partnerships
Status: In progress
Priority: High
Target date: Fourth quarter of 2008

181. **In paragraph 212, the Board reiterated its previous recommendation that the United Nations Fund for International Partnerships, in conjunction with its implementing partners, address the causes of delays in the submission or non-submission of narrative reports on completed projects to ensure the availability of the information necessary for monitoring ongoing projects and evaluating new project proposals.**

182. Please see comments above (paras. 132-134) in response to paragraph 70 of the Board's report for the biennium 2002-2003.

Department responsible: United Nations Fund for International Partnerships
Status: Implemented
Priority: Medium
Target date: Not applicable

183. **In paragraph 232, the Administration agreed with the Board's recommendation that it establish a written information and communications technology quality plan, based on the control objectives for information and related technology (COBIT) audit guidelines for planning and organization, and consider customizing the operations in accordance with the standard COBIT quality assurance approach or framework adopted.**

184. The establishment of such a plan and the alignment of the operations to this framework are included in the comprehensive ICT strategy that has been prepared for consideration by the General Assembly (see A/62/793 and Corr.1).

Department responsible: Office of the Chief Information Technology Officer
Status: In progress
Priority: High
Target date: Full implementation is dependent on consideration of A/62/793 and Corr.1 by the General Assembly.

185. **In paragraph 256, the Board recommended that the Administration complete all of the remaining automation initiatives, set definite timelines for their collective completion and use in production and ensure that, in developing the attendant applications, control issues are addressed.**

186. The first phase of the ICOS project (IMIS, Consolidated Treasury System and Operations Processing and Integrated Control System (OPICS)) was completed in July 2008, the original goal of automating payments from IMIS to SWIFT through OPICS having been achieved. Two original goals of the second phase of the project (fund sufficiency check and consolidation of bank accounts through cash pooling) will be achieved through the implementation of the enterprise resource planning system. These functionality requirements have been included in the request for proposals. Functionalities related to bank reconciliation will be delivered as part of the second phase of ICOS by June 2009.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Full implementation is dependent on the implementation of the enterprise resource planning system.

187. **In paragraph 263, the Board recommended that the Administration either hire backup staff or devise a way to provide cross-training of United Nations staff in order to ensure business continuity.**

188. In order to ensure business continuity, four staff members on the systems support side were sent to OPICS architecture training in 2006. In addition, in accordance with the recommendation of outside consultants, the responsibility for supporting treasury systems has been transferred to the Accounts Division and the Financial Information Operations Service. Future continuity measures will concentrate on cross-training.

189. With regard to the business/functional area, a senior investment officer is backed up by two investment officers. The Cashier is currently supported by a Deputy Cashier.

Department responsible: Department of Management
Status: Implemented
Priority: Medium
Target date: Not applicable

190. **In paragraph 270, the Board reiterated its recommendation that the United Nations develop suitable data-processing tools for cash management.**

191. The ICOS project was intended to encompass both investment and cashier operations. Data-processing tools for cash management were envisioned to be developed under the second phase. As stated in the comments on the Board's recommendations contained in paragraph 256 of its report (para. 186), several goals of the second phase of ICOS (fund sufficiency check and consolidation of bank accounts through cash pooling) will be achieved through implementation of the enterprise resource planning system. These functionality requirements have been included in the request for proposals.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Full implementation is dependent on the implementation of the enterprise resource planning system.

192. **In paragraph 368, the Board reported that the Administration agreed with its recommendation that the Economic Commission for Africa (ECA), in consultation with the other regional commissions, United Nations Headquarters and the United Nations Development Group, develop policies and guidelines to foster regional inter-agency coordination among the United Nations agencies. The Board also recommends that ECA participate in all United Nations country team meetings, which serve as a platform for sharing information and hence would minimize the risk of duplication of effort.**

193. In response to the recommendations of the eighth Regional Consultation Meeting, held in November 2007, ECA has commissioned a study on the current configuration and functioning of the cluster system of the Regional Consultation Meeting with a view to properly aligning it with both the New Partnership for Africa's Development (NEPAD) and African Union priorities and programmes to effectively support joint implementation of NEPAD and the United Nations-African Union Cooperation Programme. The study report will propose practical guidelines for achieving this alignment, mechanisms for coordination, collaboration and joint programming at the regional and subregional levels and mechanisms for resource mobilization and for monitoring and evaluation. ECA subregional offices participate in activities of United Nations country teams. For example, the subregional office in East Africa actively participated in a number of activities that culminated in the signing, by the United Nations country team and the Government of Rwanda, of the "One United Nations" agreement on 28 November 2007.

Department responsible: Economic Commission for Africa
Status: In progress
Priority: Medium
Target date: Third quarter of 2008

194. **In paragraph 415, the Board recommended that Treasury, in coordination with the Accounts Division and the Contributions Service, consider reducing the number of bank accounts by making greater use of the Operations Processing Integrated Control System.**

195. In the second phase of the ICOS project a pooling of the cash of participating funds, the settling of inter-fund balances on a daily basis and the proportionate distribution of interest and bank charges to the participating funds were foreseen. This would have enabled the United Nations to consolidate bank accounts as ICOS would monitor the cash balance of each participating fund on a daily basis, obviating the need to maintain separate bank accounts to monitor the cash balance of each fund. As stated in the comments to the Board's recommendation contained in paragraph 256, several goals of the second phase of the ICOS project (fund sufficiency check, consolidation of bank accounts through cash pooling) will be achieved through the implementation of the enterprise resource planning system, and the consolidation of bank accounts through cash pooling has been included by the enterprise resource planning team in the functional requirements of the system.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Full implementation is dependent on implementation of the enterprise resource planning system.

196. **In paragraph 431, the Board recommended that Treasury automate, to the extent possible, fund sufficiency check in the Operations Processing Integrated Control System.**

197. Automation of fund sufficiency check in the Operations Processing Integrated Control System was one of the goals of the second phase of the ICOS project. As indicated in the comments to the Board's recommendation contained in paragraph 256, this issue will be addressed during the implementation of the enterprise resource planning system and fund sufficiency check has been included by the enterprise resource planning team in the functional requirements of the system.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Full implementation dependent on implementation of the enterprise resource planning system.

198. **In paragraph 441, the Board recommended that Treasury automate all matching and reconciliation processes required by cash and investment management and between the Operations Processing Integrated Control System and the Integrated Management Information System.**

199. Automating matching and reconciliation processes, possibly using an off-the-shelf reconciliation package, was one of the goals of the second phase of the ICOS project. As indicated in the comments to the Board's recommendation contained in paragraph 256, functionalities related to bank reconciliation will be delivered as part of the second phase by June 2009.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Second quarter of 2009

200. **In paragraph 446, the Board recommended that Treasury use fully the capability of the newly installed foreign exchange module in the Operations Processing Integrated Control System.**

201. While the Operations Processing Integrated Control System foreign exchange module has been installed, due to the change of the business requirement (the need to support the foreign exchange transactions of offices away from Headquarters that cannot be easily processed using the Operations Processing Integrated Control System foreign exchange module), the use of the foreign exchange module is currently on hold. The need for a foreign exchange module, possibly outside of the Operations Processing Integrated Control System, will be analysed in the context of the implementation of the enterprise resource planning system.

Department responsible: Department of Management
Status: Overtaken by events
Priority: Medium
Target date: Not applicable

202. **In paragraph 484, the United Nations Postal Administration agreed with the Board's recommendation that it revisit its policy on the destruction and disposition of off-sale stamps.**

203. Prior to the planned introduction of IPSAS, the United Nations Postal Administration is planning to carefully review its stock of off-sale stamps with a view to determining which should be kept and which are excess stock and should be destroyed and disposed of. This stock-keeping will also involve a decision as to which off-sale stamps will be used for promotional materials as well as for sales items such as "fun packs" in cancelled form. Once completed, the United Nations Postal Administration will be able to report the value of off-sale stamps at their production rather than their face value. However, the formal change in policy is not expected until the introduction of IPSAS.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Full implementation is dependent on the implementation of IPSAS.

204. **In paragraph 490 (a), the Board recommended that the Administration take appropriate measures to collect outstanding receivables.**

205. In April 2007, the Guided Tours Unit created a structure that would immediately alert all those involved when an account is delinquent. Its Administrative Unit now reviews the accounts receivable subsidiary ledger on a monthly basis, notifies those accounts that are more than 30 days past due and sends out a second reminder the following month, if required. If by the third month the account is still delinquent, a "red flag" is placed on the account in the operating system alerting the reservation staff to no longer accept reservations and the account is suspended until it is paid in full. Additionally, purchase orders are no longer accepted from schools, which must now pay in full on the day of the tour.

206. Of the reported $20,000 outstanding receivable balance, $15,500 has been collected and $4,500 has been written off. Since the implementation of the new collection system, the Guided Tours Unit no longer had any outstanding receivables greater than 90 days for the biennium ended 31 December 2007. The recommendation is now fully implemented.

Department responsible: Department of Public Information
Status: Implemented
Priority: High
Target date: Not applicable

207. **In paragraph 499, the Administration agreed with the Board's recommendation that it enforce strictly General Assembly resolution 39/236 when fees are in arrears for more than three months.**

208. General Assembly resolution 39/236 has been strictly enforced since September 2005. Permanent Missions with past due fees from that date forward are not issued parking permits.

Department responsible: Department of Management
Status: Implemented
Priority: Medium
Target date: Not applicable

209. **In paragraph 502, the Administration agreed with the Board's recommendation that it issue an administrative instruction concerning United Nations Garage operations and correspondingly update the Garage Administration procedures manual.**

210. The administrative instruction has been revised and was approved by the Garage Review Board in June 2008. However, the Administration is assessing the impact of the capital master plan, as it may affect parking availability, access rights and security considerations. The procedures manual will be finalized after the administrative instruction is approved.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: First quarter of 2009

211. **In paragraph 508, the Board reiterated its recommendation that the United Nations Secretariat issue a formal delegation of procurement authority to the United Nations Interregional Crime and Justice Research Institute.**

212. The Procurement Division has initiated the process of review of the Institute's procurement activities prior to the issuance of a formal delegation of procurement authority to the Director of UNICRI.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Fourth quarter of 2008

213. **In paragraph 557, the Administration agreed with the Board's recommendation that it implement low value procurement principles, in line with the United Nations Procurement Manual and the Financial Regulations and Rules of the United Nations, in order to optimize procurement and staff performance.**

214. The United Nations Office at Geneva has collected information from other duty stations to set up a procedure on low value procurement. The procedure will be formalized and validated. It is expected that it will be tested during the first quarter of 2009. Office wide implementation will depend on lessons learned during the test period.

Department responsible: United Nations Office at Geneva
Status: In progress
Priority: Medium
Target date: First quarter of 2009

215. **In paragraph 564, the Board recommended that the Administration periodically review and update the service level agreements of the United Nations Office at Nairobi.**

216. The service level agreements are currently under review by the body designated to do so, the Client Advisory Committee, along with the individual services responsible.

Department responsible: United Nations Office at Nairobi
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2008

217. **In paragraph 570, the Board recommended that the Administration review its formula for reimbursement in calculating the actual costs of workload, materials and overhead in connection with its provision of administrative services to other United Nations agencies.**

218. The Economic and Social Commission for Asia and the Pacific (ESCAP) solicited bids from cost accounting companies to undertake a review of the current cost reimbursement structure and make recommendations for a standardized approach for determining cost reimbursement rates for services provided to United Nations client agencies. In response to the request for proposal, a successful proposal was received, but at a cost beyond the budgeted amount. As a result, ESCAP had to cancel the exercise. The Commission subsequently reviewed the possibility of hiring an individual cost accountant. In November 2007, a roster search was undertaken and two candidates were interviewed, although neither was found to be suitable. In February 2008, a vacancy announcement was placed for a cost accountant. The response was very poor and no suitable candidate was identified. In 2007, the Board of Auditors forwarded its opinion that the initial quotations received in response to the request for proposal might have been high, but not necessarily excessive given the nature of the exercise. As a result, in 2008 the Commission made provision for an additional budget to carry out the cost reimbursement study by redrafting the request for proposal and soliciting cost accounting companies.

219. The Commission is currently finalizing the statement of work for a new request for proposals to cost accounting companies. ESCAP plans to combine this exercise with the cost reimbursement strategy required for the United Nations Conference Centre in Bangkok. Completion of the cost reimbursement study is expected by the end of December 2008. Implementation of a new reimbursement modality is expected to be implemented in the first quarter of 2009.

Department responsible: Economic and Social Commission for Asia and the Pacific
Status: In progress
Priority: Medium
Target date: First quarter of 2009

220. **In paragraph 581, the Board recommended that the Economic Commission for Africa follow up with the concerned agencies and organizations the outstanding rentals for 2004. The Board also recommended that the Economic Commission for Africa include in the memorandums of**

understanding a clause specifying the payment terms as well as a penalty clause in respect of late rental payments.

221. ECA has made every effort to collect outstanding rentals. The last remaining amount outstanding is expected to be settled shortly. All United Nations agencies have been issued with a revised memorandum of understanding, which includes a clause that specifies the payment terms as well as a penalty clause in respect of late rental payments.

Department responsible: Economic Commission for Africa
Status: In progress
Priority: Medium
Target date: Third quarter of 2008

222. **In paragraph 584, the Board recommended that the Economic Commission for Africa, on an annual basis, attach an addendum signed by both parties to each memorandum of understanding, containing an indication of the specific area size, a description of space rented and the approved rental rate to be charged for the specific period.**

223. All United Nations agencies have been issued with a memorandum of understanding with an addendum containing an indication of the specific area size, a description of space rented and the approved rental rate to be charged for 2008.

Department responsible: Economic Commission for Africa
Status: Implemented
Priority: Medium
Target date: Not applicable

224. **In paragraph 610, the Administration agreed with the Board's recommendation that it revisit its strategies to improve the geographical representation of Member States, which may include the option of conducting national competitive recruitment examinations for mostly unrepresented and underrepresented Member States, and improve its monitoring of the performance of departments and offices in achieving an equitable geographical distribution of staff.**

225. The measures to improve geographical representation in sections 7.3, 9.2, and 11.3 of ST/AI/2006/3 have been implemented, and the Office of Human Resources Management monitors the progress of these measures. An Outreach Section is being established in the Recruitment and Staffing Division of the Office of Human Resources Management to assist departments/offices to improve the geographical representation of Member States. An online human resources action plan monitoring tool has been developed and implemented which provides the latest available data on the departmental performance. Departmental performance on compacts and human resources action plans are reviewed annually and reported to the management performance board.

Department responsible: Department of Management
Status: Implemented
Priority: High
Target date: Not applicable

226. **In paragraph 621, the Board recommended that the Secretariat of the United Nations Conference on Trade and Development endeavour to achieve a more balanced geographical distribution of its staff members.**

227. This recommendation is implemented through the human resources action plan system and is subject to performance monitoring by the Office of Human Resources Management. Compliance is on an ongoing basis since (a) vacancies and recruitment are recurring events, and (b) the status of representation of Member States in accordance with the United Nations policy on geographical distribution (governed by the system of desirable ranges) is not static, that is, a country that is within range could move to the overrepresented or underrepresented range, depending on the global number of separations and recruitments of such nationals in the entire United Nations Secretariat from one reporting period to another.

228. The findings of the Board of Auditors in paragraph 620 and table II.20 of its report relate to equitable regional distribution, which is not consistent with the United Nations policy on geographical distribution. United Nations policy on geographical distribution applies at the global United Nations Secretariat level and is subject to a system of desirable ranges, as mentioned by the Board of Auditors in paragraph 595 of its report.

Department responsible: United Nations Conference on Trade and Development
Status: Implemented
Priority: Medium
Target date: Not applicable

229. **In paragraph 643, the Board reiterated its recommendation that the Administration fill vacant posts in a timely manner.**

230. Please see the comments above regarding the recommendation made in paragraph 292 of the report of the Board of Auditors on financial reports and audited financial statements for the biennium ended 31 December 2003.[6]

Department responsible: United Nations Interregional Crime and Justice Research Institute
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2008

231. **In paragraph 649, the Board recommended that the Economic and Social Commission for Western Asia appoint staff at levels in line with the job requirements and in accordance with the approved staffing table, and expedite the ongoing post classification review to ensure that post levels are aligned with the respective job requirements and staffing needs.**

232. The post classification review exercise has been completed and ESCWA is expecting to achieve 95 per cent alignment of post levels with respective job requirements and staffing.

Department responsible: Economic and Social Commission for Western Asia
Status: In progress
Priority: Medium
Target date: Second quarter of 2009

233. **In paragraph 651, the United Nations Interregional Crime and Justice Research Institute agreed with the Board's recommendation that it compile a training programme based on needs assessment.**

234. By the end of 2008 there will be a new post of Executive Officer for Resources and Partnership. In collaboration with the Executive Officer for Research Operations and under the overall guidance of the UNICRI Director, the new officer will prepare a complete training plan for UNICRI staff, to be implemented during the first semester of 2009. It should be noted that in early 2008 an initial comprehensive training needs assessment was prepared in collaboration with a human resources and management services officer at the United Nations Office on Drugs and Crime.

Department responsible: United Nations Interregional Crime and Justice Research Institute
Status: In progress
Priority: Medium
Target date: Second quarter of 2009

235. **In paragraph 653, the Administration agreed with the Board's recommendation that it exert more effort in assessing and monitoring strict adherence to the administrative instructions on hiring, remunerating and evaluating the performance of consultants and individual contractors.**

236. The Office of Human Resources Management continues to implement this recommendation through the oversight of the processing by departments and offices of special service agreements for consultants and individual contractors, as well as the ongoing operational monitoring of individual cases.

237. A module within the new talent management/enterprise resource planning system is envisioned to serve as a centralized roster of consultants. In preparation, the Office of Human Resources Management has undertaken a survey of departmental rosters of consultants with a view to ensuring that the future centralized roster is flexible enough, includes the data fields to meet the operational requirements of the departments and facilitates workforce planning, monitoring and reporting.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Ongoing

238. **In paragraph 673, the Board recommended that the Office for the Coordination of Humanitarian Affairs overhaul accounting procedures and systems to reduce the volume of manual processing effort and improve efficiency.**

239. The Office for the Coordination of Humanitarian Affairs implemented the inter-office voucher application used by Headquarters in January 2008. This application allows the uploading of United Nations Development Programme (UNDP) charges for easier screening of acceptable and rejected charges and the categorization of charges for faster processing. The application also allows for the uploading of items processed in IMIS for comparison with UNDP charges. This

automation of the processing has resulted in reduced processing time and has facilitated faster reconciliation with UNDP reports.

Department responsible: Office for the Coordination of Humanitarian Affairs
Status: Implemented
Priority: Medium
Target date: Not applicable

240. **In paragraph 677, the Board recommended that the Office for the Coordination of Humanitarian Affairs take steps to obtain bank statements for all accounts in Indonesia and Sri Lanka under its control and perform a monthly reconciliation. The Board also recommended that the Office obtain covering approval from the Under-Secretary-General for Management for the bank accounts which were opened without prior approval and formally designate custodians of petty cash in Indonesia and Sri Lanka.**

241. The Office for the Coordination of Humanitarian Affairs no longer maintains bank accounts in Indonesia and Sri Lanka. All payments are processed by UNDP, except those of low value amounts for miscellaneous purchases such as office stationery and the like. For such amounts, a petty cash imprest is managed through UNDP. The name of the petty cash custodian is communicated to the administrative office of the Office for the Coordination of Humanitarian Affairs in Geneva, including the required petty cash limit. The chief of the administrative office reviews the limit. If the custodian is a local staff member (with a UNDP contract/payrolled through UNDP), approval is communicated via financial authorization to UNDP. If the custodian is an international staff member, a request to establish the petty cash limit is sent to the financial office at the United Nations Office at Geneva.

Department responsible: Office for the Coordination of Humanitarian Affairs
Status: Implemented
Priority: Medium
Target date: Not applicable

242. **In paragraph 739, the Board recommended that the Office for the Coordination of Humanitarian Affairs ensure that a common anti-fraud and anti-corruption strategy is adopted by the various United Nations agencies involved in emergency relief efforts.**

243. In compliance with their respective governance structures, each United Nations entity applies its own anti-fraud and anti-corruption measures. In this regard, the Office for the Coordination of Humanitarian Affairs is not in a position to ensure the adoption of a common anti-fraud and anti-corruption strategy for the various United Nations agencies involved in emergency relief efforts. However, the Administration is of the position that coordination among the various United Nations agencies should be established through the High-level Committee on Management.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: To be determined

244. **In paragraph 753, the Board recommended that the Office of Legal Affairs exert more effort to achieve its target of one-day processing of actions relating to treaties deposited with the Secretary-General.**

245. The processing of treaty actions is now largely automatic, based on templates, with a few exceptions in the case of deviating treaty actions. This recommendation has been implemented to the extent possible.

Department responsible: Office of Legal Affairs
Status: Implemented
Priority: Medium
Target date: Not applicable

246. **In paragraph 757, the Board recommended that the Office of Legal Affairs continue its efforts to reduce the time gap between the registration and the publication of treaties.**

247. The Treaty Section website should reduce the gap between the registration and the publication of treaties. The website of the Treaty Section is up and running and will be launched by the end of August 2008.

Department responsible: Office of Legal Affairs
Status: Implemented
Priority: Medium
Target date: Not applicable

248. **In paragraph 771, the Administration agreed with the Board's recommendation that it indicate all the required information in the procurement plan.**

249. The recommendation has been implemented. The focal point for procurement of the Office of the United Nations Special Coordinator for the Middle East Peace Process now coordinates inputs to the procurement plan from the cost centres. All required information is included in the mission procurement plan.

Department responsible: Department of Political Affairs
Status: Implemented
Priority: Medium
Target date: Not applicable

250. **In paragraph 791, the Administration agreed with the Board's reiterated recommendation that it continue to introduce improvements in the asset management system.**

251. The Administration remains committed to introduce improvements in the asset management system and will continue to assist and guide special political missions in this regard.

Department responsible: Department of Political Affairs
Status: In progress
Priority: Medium
Target date: Ongoing activity

252. **In paragraph 798, the Board recommended that UNICRI complete the analysis of the fund balance and decide on the allocation of available resources.**

253. With the assistance of finance and budget personnel at the United Nations Office at Vienna, UNICRI has completed the analysis of its fund balance identifying allocation of general purpose funds vs. special purpose funds against its available resources as at December 2007.

Department responsible: United Nations Interregional Crime and Justice Research Institute
Status: Implemented
Priority: Medium
Target date: Not applicable

254. **In paragraph 800, the Board recommended that the United Nations issue revised instructions on the management of trust funds, to facilitate the creation of operating reserves.**

255. The trust fund reform project is still ongoing, but has had to be reprioritized in view of other, more critical projects, including the enterprise resource planning system, IPSAS, results-based management, accountability, enterprise risk management and the harmonization of the financial regulations and rules.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: To be determined

256. **In paragraph 811, the Board reiterated its previous recommendation that the United Nations Conference on Trade and Development (UNCTAD) adopt a comprehensive fund-raising strategy addressing the need for medium- to long-term resources and ensure its consistent and coordinated implementation.**

257. In its decision 492 (LIV), UNCTAD requested the secretariat to initiate a process aimed at the establishment of annual plans for thematic trust funds within and among divisions in consultation with Member States. Consultations in December 2007 and February 2008 resulted in the approval of a working plan containing 17 thematic clusters encompassing all UNCTAD technical cooperation activities, including existing and proposed multi-year, multi-donor projects. The process of consolidation is gradual and continues to be pursued in consultations with donors on the basis of this working plan. Furthermore, the interdivisional Project Review Committee, which was set up last year, is meeting on a monthly basis and is making progress in consolidating interdivisional exchanges and in its role as a collegial mechanism for the conduction of UNCTAD technical cooperation.

Department responsible: United Nations Conference on Trade and Development
Status: Implemented
Priority: Medium
Target date: Not applicable

258. **In paragraph 814, the Board recommended that UNCTAD further develop inter-agency coordination and joint activities, in line with the strategy adopted by its governing body.**

259. The inter-agency cluster on trade and productive capacity was launched on 20 April 2008 at the twelfth United Nations Conference on Trade and Development, held in Accra. The cluster, established within the United Nations System Chief

Executives Board for Coordination, aims to coordinate joint operations of a number of international organizations in the area of trade and capacity-building. In addition to UNCTAD, its current members are the United Nations Industrial Development Organization (UNIDO), the Food and Agriculture Organization of the United Nations (FAO), the International Trade Centre, the World Trade Organization, UNDP and the five United Nations regional commissions.

260. The cluster reflects the United Nation commitment to improving the coherence of work done by international agencies, as set out in its effort to "Deliver as One". The main goal of the cluster is to coordinate joint operations related to trade and productive capacity issues in the eight "One United Nations" pilot countries and in the United Nations development assistance plans at the country level.

Department responsible: United Nations Conference on Trade and Development

Status: Implemented
Priority: Medium
Target date: Not applicable

261. **In paragraph 842, the Administration agreed with the Board's recommendation that the International Civil Service Commission continue to encourage coordinators and staff members to cooperate in the conduct of surveys as scheduled; improve the administrative survey tracking system; and undertake field missions in problematic duty stations to verify cost-of-living measurements and other living conditions.**

262. The overwhelming majority of the cost-of-living surveys continue to be conducted according to the published schedule. As in the past, some surveys were postponed a few months as a result of practical constraints related to the duty stations. However, it is anticipated that all surveys scheduled to be conducted in 2008 will be conducted by the end of the year. The existing administrative tracking system for surveys is working well.

263. Of the planned missions planned to encourage survey coordinators and staff to cooperate in the conduct of cost-of-living survey, one was fielded to Eastern Europe, covering Romania and Bulgaria, two of the countries that recently joined the European Union. These countries were consequently classified as Group I duty stations, subject to a different methodology than before their ascension to the European Union. It was therefore necessary for the Commission to field a mission to set the stage for the application of the appropriate methodology, in collaboration with the organizations and staff serving there.

264. Four more missions will be fielded to a total of nine duty stations in August and September 2008: three to Africa and two each to Asia, Europe and South America. The International Civil Service Commission (ICSC) will also be conducting two post adjustment workshops for organizations based in Nairobi and the ECLAC region. Furthermore, there will be pre-survey consultations with organizations and staff at all headquarters duty stations and in Washington, D.C. in connection with the forthcoming housing surveys to be conducted at those duty stations. The consultations and workshops are intended to bring survey coordinators up to date on the approved cost-of-living methodology and encourage their cooperation on the improvements to that methodology as recommended by the ICSC

Advisory Committee on Post Adjustment Questions and approved by the Commission.

Department responsible: International Civil Service Commission
Status: In progress
Priority: Medium
Target date: Ongoing activity

265. **In paragraph 848, the Administration agreed with the Board's recommendation that the International Civil Service Commission address the factors and constraints affecting the conduct of the surveys, in order to update the daily subsistence allowance rates, in accordance with article 11 (b) of its Statute and Rules of Procedure.**

266. ICSC has initiated its annual review of daily subsistence allowance (DSA) rates for the period from May 2008 to April 2009. We continue to work towards our goal of ensuring that all DSA rates are no more than 12 months old. Of the 1,216 duty stations for which DSA rates are currently published, 1,035 have either been updated within the past 12 months or are currently being reviewed. The balance of duty stations have been contacted by each coordinating agency. Hotel and restaurant data are expected to be received by ICSC within the time frame allotted to each country.

Department responsible: International Civil Service Commission
Status: In progress
Priority: Medium
Target date: Ongoing activity

III. Capital master plan

A. Implementation of the recommendations contained in the report of the Board of Auditors on the capital master plan for the year ended 31 December 2007[2]

Overview

267. Set out below is the information requested by the General Assembly on the status of implementation of recommendations contained in the report of the Board of Auditors on the capital master plan for the year ended 31 December 2007. As indicated in the summary of the present report, most of the Administration's comments have already been included in the Board's report; thus, additional comments are provided below only where required.

268. Tables 4 and 5 below summarize the status of implementation of recommendations as at August 2008.

Table 4
Status of implementation of main recommendations

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented*	*In progress*	*Target date set*	*No target date*
Department of Management	5	—	—	5	5	—
Total	**5**	**—**	**—**	**5**	**5**	**—**

269. Of the five main recommendations referred to in table 4, three are targeted for implementation by the end of 2008 and two by the third quarter of 2009.

Table 5
Status of implementation of all recommendations

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented*	*In progress*	*Target date set*	*No target date*
Department of Management	9	—	2	7	6	1
Total	**9**	**—**	**2**	**7**	**6**	**1**

270. As indicated in table 5, the implementation of seven recommendations is in progress. The one recommendation for which no target date has been set is related to the implementation of IPSAS.

Detailed information on implementation status

271. **In paragraph 25, the Board recommended that the Secretary-General, in his sixth annual report on the implementation of the capital master plan, present an update on the schedule of the project, with his evaluation thereof. It reiterated its recommendation that this schedule set out in sufficient detail the steps involved in the Organization's decision-making processes and allocate realistic time frames for those steps.**

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Third quarter of 2008

272. **In paragraph 28, the Board recommended that the Administration specify in the cost estimate the cost of the fees relating to the value engineering programme, as well as the total cost of all the studies related to the project.**

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Third quarter of 2008

273. **In paragraph 31, the Board recommended that the Secretary-General include in his sixth annual progress report on the implementation of the capital master plan a new cost estimate for the entire project.**

274. It should be noted that the cost estimate will be based on interim documents.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Third quarter of 2008

275. **In paragraph 38, the Board recommended that the Office of the Capital Master Plan detail the economic assumptions used to arrive at the cost estimate of the project and monitor the evolution of those economic assumptions and their consequences for the project.**

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Third quarter of 2009

276. **In paragraph 40, the Board recommended that the Office of the Capital Master Plan include optional clauses in the contracts in order, if the economic conditions so allow, to optimize the functionalities of the building or to prolong its life.**

277. Optional clauses have been incorporated, in the form of alternates, in each design team's work bearing in mind the proposed value engineering concepts to bring the project back to the original budget.

Department responsible: Department of Management
Status: Implemented
Priority: Medium
Target date: Not applicable

278. **In paragraph 49, the Board recommended that the Office of the Capital Master Plan develop a summary scoreboard to describe the situation of the operation at any given time.**

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: First quarter of 2009

279. **In paragraph 54, the Board reiterated its recommendation that the Administration establish the advisory board, with responsibility for, among other things, monitoring the architectural quality of the capital master plan project and assessing the information supplied by the scoreboard.**

280. Efforts to create an advisory board for the capital master plan continue, as requested by the General Assembly.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: First quarter of 2009

281. **In paragraph 57, the Board reiterated its recommendation that the Office of the Capital Master Plan keep capitalized costs separate from operating costs relating to the project.**

282. Preliminary assessments have commenced in conjunction with the Accounts Division and the Programme Planning and Budget Division with the aim of setting up a framework which will separately identify the costs to be capitalized and those to be expended for the capital master plan as part of the Organization's move towards IPSAS implementation. Once guidelines have been established to distinguish capital costs from operating costs, the Office of the Capital Master Plan will work closely with the Accounts Division and the Programme Planning and Budget Division in analysing and separating the costs accordingly in preparation for implementation of IPSAS.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Implementation of IPSAS

283. **In paragraph 65, the Board recommended that the Office of the Capital Master Plan, together with the Accounts Division, put in place a mechanism that directly links actual expenses and forecast expenses in order to make the management of the budget of the operation reliable.**

284. The capital master plan uses the IMIS system for the operation described in paragraph 283 above. There are several layers of controls: the forecast of expenditure in IMIS is booked as obligations, while expenditures are recorded upon the approval of payments in IMIS. In addition, an allotment serves as the forecast for the calendar year, which is then drawn down against obligations. At the overall project level, the monthly status reports prepared by the programme manager track the actual expenditures to date against the forecast for the entire project. The above recommendation is therefore implemented.

Department responsible: Department of Management
Status: Implemented
Priority: Medium
Target date: Not applicable

B. Implementation of the recommendations contained in the reports of the Board of Auditors on the capital master plan for prior years

Overview

285. In paragraph 10 of General Assembly resolution 62/223 A, the Secretary-General was requested to provide full explanation for delays in implementation of the recommendations of the Board for prior periods, in particular those recommendations not yet fully implemented which are two or more years old.

286. In the annex to its report for the year ended 31 December 2007, the Board provided a summary of the status of implementation of recommendations for the year ended 31 December 2006. Information is provided below on the six recommendations shown as "partially implemented" or "not implemented" in the annex set out in the order in which the recommendations were presented.

287. The following table summarizes the overall situation.

Table 6
Status of implementation of recommendations relating to recommendations for the year ended 31 December 2006

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented*	*In progress*	*Target date set*	*No target date*
Department of Management	6	—	2	4	2	2
Total	**6**	—	**2**	**4**	**2**	**2**

288. As indicated in table 6, the implementation of four recommendations is in progress. Of the two recommendations for which no target date has been set, one relates to an ongoing activity and one is related to the implementation of IPSAS.

Detailed information on implementation status[3]

289. **In paragraph 29, the Board recommended that the Office of the Capital Master Plan implement measures to record capitalized costs as distinct from operating costs.**

290. Please refer to the response in paragraph 282 above with reference to the Board's recommendation in paragraph 57.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Implementation of IPSAS

291. **In paragraph 34, the Administration agreed with the Board's recommendation to finalize the establishment of the advisory board.**

292. Please refer to the response in paragraph 280 above with reference to the Board's recommendation in paragraph 54.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: First quarter of 2009

293. **In paragraph 45, the Administration agreed with the Board's recommendation that schedules prepared by the Office of the Capital Master Plan set out in sufficient detail the steps involved in the Organization's decision-making processes and allocate realistic time frames for those steps.**

294. This recommendation has been implemented. The current schedule provides a significant level of detail, including the anticipated decisions and those responsible for action.

Department responsible: Department of Management
Status: Implemented
Priority: Medium
Target date: Not applicable

295. **In paragraph 47, the Administration agreed with the Board's recommendation that the Office of the Capital Master Plan undertake steps to optimize the use of swing space.**

296. As the planning for swing space now reflects this approach, the recommendation has been addressed. The actual relocations reflecting this change will be completed in May 2009.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Second quarter of 2009

297. **In paragraph 50, the Administration agreed with the Board's recommendation to examine the impact of delays in the schedule on the project's budget and propose measures to reduce that impact.**

298. This activity will be ongoing throughout the duration of the project.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Ongoing activity

299. **In paragraph 62, the Administration agreed with the Board's recommendation to adopt an appropriate procedure for deciding on staff movements during the construction phase.**

300. The methodology adopted was to develop a high-level conceptual proposal, followed by a series of meetings with senior officials of each of the affected departments. The plan was then adjusted and details developed with working level representatives. The revised plan is now being broadcast to all staff via iSeek.

Department responsible: Department of Management
Status: Implemented
Priority: High
Target date: Not applicable